

S T A T E O F M A I N E
D E P A R T M E N T O F E D U C A T I O N
A U G U S T A 0 4 3 3 3

RUN ON 04/26/12

PAGE 1

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 34

2012-13

834 - 834

=====

1. COMPUTATION OF E.P.S. RATES

		K-5	6-8	K-8	9-12	TOTAL
9	ATTENDING PUPILS (APRIL 2011)	636	291	927	555	1,482
10	ATTENDING PUPILS (OCTOBER 2011)	654	310	964	491	1,455
11	AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	645.0	300.5	945.5 (64%)	523.0 (36%)	1,468.5

		K-5	6-8	9-12	=	E.P.S. FTE	/	Actual FTE	=	Ratio	X	EPS Tot Salary	=	Elementary Salary	Secondary Salary
A.	TEACHERS	37.9 (17:1)	18.8 (16:1)	34.9 (15:1)	=	91.6	/	102.8	=	.89	X	5039,618	=	2870,566	1614,694
B.	GUIDANCE	1.8 (350:1)	0.9 (350:1)	2.1 (250:1)	=	4.8	/	6.5	=	.74	X	343,268	=	162,572	91,446
C.	LIBRARIANS	0.8 (800:1)	0.4 (800:1)	0.7 (800:1)	=	1.9	/	3.0	=	.63	X	160,987	=	64,910	36,512
D.	HEALTH	0.8 (800:1)	0.4 (800:1)	0.7 (800:1)	=	1.9	/	2.0	=	.95	X	97,542	=	59,306	33,359
E.	EDUCATION TECHS	6.5 (100:1)	3.0 (100:1)	2.1 (250:1)	=	11.6	/	22.8	=	.51	X	418,381	=	136,559	76,815
F.	LIBRARY TECHS	1.3 (500:1)	0.6 (500:1)	1.0 (500:1)	=	2.9	/	0.7	=	4.14	X	10,464	=	27,725	15,596
G.	CLERICAL	3.2 (200:1)	1.5 (200:1)	2.6 (200:1)	=	7.3	/	11.0	=	.66	X	351,912	=	148,648	83,614
H.	SCHOOL ADMIN.	2.1 (305:1)	1.0 (305:1)	1.7 (315:1)	=	4.8	/	7.4	=	.65	X	549,910	=	228,763	128,679

13	Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A.	Substitute Teachers -1/2 Day	37	37		34,984	19,351
B.	Supplies and Equipment	346	478		327,143	249,994
C.	Professional Development	59	59		55,785	30,857
D.	Instructional Leadership Support	24	24		22,692	12,552
E.	Co- and Extra-Curricular Student	34	114		32,147	59,622
F.	System Administration/Support	220	220		208,010	115,060
G.	Operations & Maintenance	1,013	1,204		957,792	629,692

14	Salary Benefits	Percentage	Elementary	Secondary
A.	Teachers, Guidance, Librarians & Health	19.00%	599,897	337,442
B.	Education & Library Technicians	36.00%	59,142	33,268
C.	Clerical	29.00%	43,108	24,248
D.	School Administrators	14.00%	32,027	18,015

15	Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.02)	74,680	42,001
16	Adjustment for Title I Revenues	-217,272	-122,215

17	TOTALS	5929,184	3530,601
18	E.P.S. RATES	6,271	6,751

S T A T E O F M A I N E
D E P A R T M E N T O F E D U C A T I O N
A U G U S T A 0 4 3 3 3

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 34

2012-13

834 - 834

=====

A. OPERATING COST ALLOCATIONS

```

=====
19  SUBSIDIZABLE PUPILS          K-8          9-12          TOTAL

      APRIL 2009          890.0          396.0          1,286.0
      OCTOBER 2009         883.0          420.0          1,303.0
      APRIL 2010           898.0          416.0          1,314.0
      OCTOBER 2010         903.0          403.0          1,306.0
      APRIL 2011           904.0          403.0          1,307.0
      OCTOBER 2011         939.0          361.0          1,300.0

21  BASIC COUNTS                AVG. CAL.    DECLINING X    SAU
      YEAR PUPILS    ENROLL. ADJ X    EPS RATES
      K-8 PUPILS          921.5 +      0.00 X      6,271.00    =    5,778,726.50
      9-12 PUPILS         382.0 +     17.83 X      6,751.00    =    2,699,252.33
      ADULT EDUC. COURSES AT .1          1.9          X      6,751.00    =    12,826.90
      K-8 EQUIV. INSTR. PUPILS          0.875          X      6,271.00    =    5,487.13
      9-12 EQUIV. INSTR. PUPILS          1.000          X      6,751.00    =    6,751.00

WEIGHTED COUNTS                PUPILS        WEIGHTS X
      K-8 DISADVANTAGED @ .5133         473.0 X .15 X      6,271.00    =    444,927.45
      9-12 DISADVANTAGED @ .5133         196.1 X .15 X      6,751.00    =    198,580.67
      K-8 LIMITED ENGLISH PROF.          11.0 X .700 X      6,271.00    =    48,286.70
      9-12 LIMITED ENGLISH PROF.          1.0 X .700 X      6,751.00    =    4,725.70

TARGETED FUNDS                PUPILS        WEIGHTS X
      K-8 STUDENT ASSESSMENT          921.5          X      43.00    =    39,624.50
      9-12 STUDENT ASSESSMENT          382.0          X      43.00    =    16,426.00
      K-8 TECHNOLOGY RESOURCES          921.5          X      98.00    =    90,307.00
      9-12 TECHNOLOGY RESOURCES          382.0          X      296.00    =    113,072.00
      K-2 PUPILS          333.0 X .10 X      6,271.00    =    208,824.30

ISOLATED SMALL SCHOOL ADJUSTMENT
      K-8 SMALL SCHOOL ADJUSTMENT          =    43,387.16
      9-12 SMALL SCHOOL ADJUSTMENT          =    0.00

OPERATING ALLOCATION          9,711,205.34
OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %    9,419,869.17

30  ADJUSTED TOTAL OPERATING ALLOCATION          9,419,869.17

```

S T A T E O F M A I N E
D E P A R T M E N T O F E D U C A T I O N
A U G U S T A 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 34

2012-13

834 - 834

B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	177,239.59	X	101.10%	=	179,189.23
32	SPECIAL EDUCATION - EPS ALLOCATION					1,876,942.94
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	321,969.92	X	101.10%	=	325,511.59
35	TRANSPORTATION - EPS ALLOCATION					525,222.52
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					2,906,866.27
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					12,326,735.44

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	OLD TOWN				
	11/01/12	NEW ELEM CONSOLIDATED SCH	423,609.47	74,713.66	498,323.13
	05/01/13	NEW ELEM CONSOLIDATED SCH	0.00	107,808.59	107,808.59
42	TOTAL PRINCIPAL & INTEREST		423,609.47	182,522.25	606,131.72
43	APPROVED LEASES FOR 2011-12 - RSU 34				0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - RSU 34				0.00
44	INSURED VALUE FACTOR FOR 2010-11 - RSU 34				0.00
47	TOTAL DEBT SERVICE ALLOCATION				606,131.72
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				12,932,867.16

S T A T E O F M A I N E
D E P A R T M E N T O F E D U C A T I O N
A U G U S T A 04333

RUN ON 04/26/12

PAGE 4

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 34

2012-13

834 - 834

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

TOTAL ALLOCATION LOCAL CONTRIBUTION

	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION			
ALTON	118.5	9.17%	1,130,361.64		0.00		1,130,361.64			
BRADLEY	215.0	16.63%	2,049,936.10		0.00		2,049,936.10			
OLD TOWN	959.0	74.20%	9,146,437.70		606,131.72		9,752,569.42			
TOTAL	1,292.5						12,932,867.16			
			2011 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
ALTON			40,250,000	7.690	309,522.50		1,130,361.64	309,522.50	6.23%	7.69M
BRADLEY			111,400,000	7.690	856,666.00		2,049,936.10	856,666.00	17.24%	7.69M
OLD TOWN			494,450,000	7.690	3,802,320.50		9,752,569.42	3,802,320.50	76.53%	7.69M
TOTAL			646,100,000		4,968,509.00		12,932,867.16	4,968,509.00	100.00%	7.69M

S T A T E O F M A I N E
D E P A R T M E N T O F E D U C A T I O N
A U G U S T A 0 4 3 3 3

RUN ON 04/26/12

PAGE 5

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 34

2012-13

834 - 834

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	12,932,867.16	4,968,509.00	7,964,358.16
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	12,932,867.16	4,968,509.00	7,964,358.16
51 PLUS AUDIT ADJUSTMENTS			0.00
52 LESS AUDIT ADJUSTMENTS			0.00
53 LESS ADJUSTMENT FOR UNAPPROPRIATED LOCAL CONTRIBUTION			0.00
54 LESS ADJUSTMENT FOR UNALLOCATED BALANCE IN EXCESS OF 3%			0.00
55 PLUS LONG-TERM DRUG TREATMENT CENTERS ADJUSTMENT			0.00
56 ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			0.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
59D BUS REFURBISHING ADJUSTMENT			0.00
59E LESS MAINECARE SEED			0.00
60 A D J U S T E D S T A T E C O N T R I B U T I O N			7,964,358.16
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 38.42%	STATE SHARE % = 61.58%	
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 38.42%	STATE SHARE % = 61.58%	
63 FYI: 100% E.P.S. TOTAL ALLOCATION	13,224,203.33		